

Accounting System on Polish Local Government in the Context of New Public Management

Kowalczyk, M.¹

Accounting of the local government units in Poland has evolved within the last several years mainly and undoubtedly due to introduction of the New Public Management assumptions. The new concept of management implemented in the sector of public finances has significantly influenced on the accounting of local government. The purpose of the herein study is to demonstrate changes to the accounting of local government in Poland, which were caused by introduction of the New Public Management assumptions. On the basis of the research author will try to determine whether the changes introduced to the accounting of local government are beneficial and how they influence on the efficiency of operations. The object of the herein study is the accounting of public finances sector at the local level and the local government constitutes its subject. The article shall be elaborated with the use of literature research to demonstrate the evolution of accounting of local government in Poland within the last several years. The article will constitute of three parts. The first one presents the principles of operations of the local government in Poland. The second part concentrates on the core of New Public Management and its main assumptions. The further part constitutes critical analysis of assumptions of the new management concept on the basis of the literature in subject. The third part describes another changes to the accounting of local government in Poland which are being introduced.

Keywords: Public sector, Local government, Public sector accounting, New public management

¹Poznań University of Economics and Business, Poland.
(magdalena.kowalczyk@ue.poznan.pl)